

October 16, 2003

**BY E-MAIL AND U.S. MAIL**

Mr. Thomas Nash, Esq. (C-14J)  
Associate Regional Counsel  
U.S. EPA, Region V  
77 West Jackson Boulevard  
Chicago, IL 60604-3507



Re: *Chemical Recovery System ("CRS") Site, 142 Locust Street, Elyria, Lorain County, Ohio*

Dear Mr. Nash:

As you requested in your e-mail to Laura Ringenbach on October 14, 2003, I am providing the historical and legal background of the four entities for which liability at the CRS Site has been attributed to The Dow Chemical Company ("TDCC"). As you will see below, the waste-in volumes reported by TechLaw erroneously combined Union Carbide Corporation ("UCC"), Essex Chemical Company ("ECC") and Jamestown Finishes and Coatings ("JFC") with TDCC. On behalf of TDCC, I request that U.S. EPA rectify this mistake.

**Dowell:** A division of TDCC at relevant times. Therefore, TDCC assumes the liabilities, if any, Dowell may have at the CRS site.

**Union Carbide Corporation:** UCC became a wholly owned subsidiary of TDCC on February 6, 2001. UCC remains a separate legal entity and TDCC did not assume the liabilities, if any, of UCC at the Site (see the letter from Carol L. Dudnick, Counsel for UCC to Thomas Nash, Esq. U.S. EPA, dated January 14, 2003).

**Essex Chemical Company:** In 1988, TDCC acquired 92% of the shares of ECC. Eventually, TDCC acquired 100% of the outstanding shares of ECC, which became, and remains, a wholly owned subsidiary of TDCC. ECC remains a separate legal entity from TDCC and has retained its own Board of Directors, authorization policy and operations. TDCC management is not involved in the day-to-day operations of ECC. TDCC did not assume the liabilities, if any, of ECC at the CRS Site.

**Jamestown Finishes and Coatings:** JFC was purchased by ECC in February 1971 and became a division of ECC. Sometime between 1982 and 1989, JFC became part of Essex Specialty Products, a wholly owned subsidiary of ECC. The Jamestown Coating Group was sold in June 1989 to Lily Jamestown. ECC retained certain environmental liabilities from activities that occurred prior to the sale. Therefore, ECC has assumed the liabilities, if any, JFC may have at the CRS Site.

Union Carbide Corporation, Essex Chemical Company, and Jamestown Finishes and Coatings, Inc. are not now, nor have they ever been a division of The Dow Chemical Company.

On behalf of my client, The Dow Chemical Corporation, I request that TechLaw's assumptions be revised and that Union Carbide Corporation, Essex Chemical Company and The Dow Chemical Company be treated as the separate legal entities that they are. This will give al three companies the fair opportunity to receive *de minimis* offers at the CRS Site.

Sincerely,

Sandi VanWormer  
Counsel